

DEPARTMENT OF NATIONAL REVENUE, TAXATION

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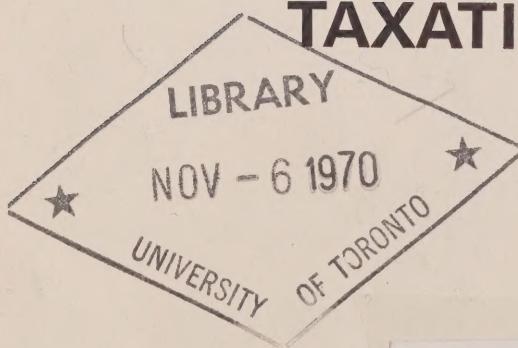
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Information branch Publications

No. 1.

"YOU ARE ASKING"

What's it all
about?"

THE STORY OF TAXATION



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THE
DEPARTMENT OF NATIONAL REVENUE,
TAXATION:

WHAT'S
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ABOUT?

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IT'S ABOUT TAXES MOSTLY – CERTAIN KINDS OF TAXES

Taxes levied by Canadian Parliament. (We also collect Canada Pension Plan Contributions and assist the Provinces in the collection of some of their taxes.)

AND PEOPLE

About 8,000 employees – down from a high of 11,000

AND COMPUTERS AND SUCH THINGS

Modern, efficient, labor-saving equipment which helps reduce our manpower needs and unit costs.

IT'S A BIG JOB

AN IMPORTANT ONE, TOO

All in all, we collect more than half of all federal revenues and a high percentage of revenues of most of the provinces.

Our average gross collections per working day amount to more than \$32,000,000.

A GOOD RECORD

Down through the ages. . .right up to the time of writing. . .tax collectors as such haven't won any popularity contests.

All the same, as a group performing an essential national government service as fairly, efficiently, economically and courteously as we know how, we'll stack our people against the best in the public service or private community. (The cost of collecting a tax dollar is now 0.84 cents. Not long ago it was 1.0 cents.)

All this may sound like boasting, but if you inquire around you'll find that among modern countries, Canada has an enviable record for efficient and equitable administration of tax laws.

It's not that we expect much praise as the tax-collecting agency of government.

An understanding of our functions and our operations is all we ask. That,

and your best efforts to comply with the tax laws we are required by Parliament to enforce.

BACK TO SUMER

The fact remains, man has been grumbling about paying taxes since the earliest days.

He still is.

It was 35 centuries ago that a cuneiform writer of Sumer (now in Iraq) engraved this proverb on a tablet:

“You can have a lord, you can have a king,
But the man to fear is the tax collector.”*

And, a thousand years earlier, give or take a few hundred years, citizens of the Sumerian city-state of Lagash overthrew their ruling monarch for a king who cut taxes and fired the collectors.

Carvings on tombs and monuments of ancient Egypt show that the Pharaohs collected huge sums in direct levies and tributes, and their subjects complained no end.

And, there was the all-inclusive Roman tax system, with levies on land, homes and income. . .and fees on temples, roads and luxury items.

Hardly anything escaped a tax. And, hardly anybody.

As at present when payment of government expenses is not always the primary purpose of a tax (we have social and economic tax legislation), Peter the Great taxed Russian beards to promote the clean-shaven look.

TAXES IN THE TWENTIETH CENTURY

While we'll probably go right on grumbling about taxes, we all have to admit that it's taxes as used for research, regional development, physical and mental health, international peace-keeping and development, welfare, justice,

*National Geographic Society

transportation, social services, housing, pensions, etc., etc., that helped us achieve a high standard of living and become one of the most respected nations in the world.

As much as we complain, we don't want to forgo the great amenities of twentieth century living with its changing emphasis on people — with its real concern for the preservation and quality of life.

So, there's no doubt taxes are here to stay. We might as well grin and bear them.

At the same time, as equal citizens in a democratic state, we have a right to know all there is to know about our national taxation system. More than that, we have a responsibility to find out; if we don't know, we can't properly fulfill our democratic responsibilities.

This pamphlet is intended as a brief, introductory, once-over-lightly treatment of the subject of federal income taxation. You have only to ask for it and we will gladly send you more detailed information.

IN BRIEF

To repeat, it's our Department's job to collect taxes passed by Parliament under the Income Tax Act, the Estate Tax Act and the Old Age Security Act.

We also collect Canada Pension Plan contributions, the individual Income Tax for all provinces except Quebec, and the Corporation Income Tax for all provinces except Ontario and Quebec. (In Quebec, there is an independent Quebec Pension Plan similar to the Canada Pension Plan. Benefits are portable between the two. But Quebec collects its own contributions.)

THE LAWS

Our Department administers all or part of the following tax laws:

Income Tax Act

- Individual Income Tax
- Corporation Income Tax
- Gift Tax
- Non-Resident Tax

Estate Tax Act

- Federal Tax on estates

Old Age Security Tax Act

- Old Age Security Tax on Individuals and Corporations

Canada Pension Plan

- Contributions by individuals and employers

Provincial Income Tax Acts

- Individual Income Tax for all Provinces except Quebec
- Corporation Income Tax for all Provinces except Ontario and Quebec

A LOT OF MONEY

To give you some idea of the vast amount of tax money collected, here are figures of net collections for the government year, April 1, 1968, to March 31, 1969:

Individual Income and Old Age Security Tax	\$5,420,300,000
Corporate Income and Old Age Security Tax	2,416,900,000
Special Refundable Tax	-93,800,000*
Non-Resident Tax	205,500,000
Succession Duties or Estate Taxes	112,400,000
Canada Pension Plan Contributions	698,000,000

(Not included are the Provincial Income Taxes we collect for most of the Provinces to avoid the need for taxpayers to make separate returns to each level of government and, generally, to provide uniformity of administration.)

*Refunds exceeded taxes collected.

A LOT OF WORK

Here's another way to look at the volume of our work:

In 1969, there were 8,514,000 returns from individuals and 214,000 from corporations; 13,021,409 T4 Wage slips, 12,863,340 T5 interest and dividend slips, and 4,024,972 T600 slips on bond coupons cashed.

That represents a flood of paper; it represents a good deal of time, effort and money for those who bundled it off to us.

And, even though we use the most modern, time-saving equipment, because of the individual and confidential nature of tax returns, the processing is a tremendous job.

Before returns are filed, every entry is scanned by one or more of our employees.

WHERE OUR WORK IS DONE

Head Office of Taxation is in Ottawa, although more than half the staff is located in 28 District Taxation Offices from the Atlantic to the Pacific.

In Ottawa are the Minister and the top management people of the Department.

Our 28 District Taxation Offices are situated where they can best serve the largest concentrations of Canadians. Their doors are wide open to the public seeking assistance in tax matters or wanting information on the Department of a general nature.

Then, there's the Data Centre, also in Ottawa, the place where we have our computers and other highly sophisticated equipment to process the tons of tax returns.

Those are the three main elements in our tax-gathering process.

SELF-ASSESSMENT

Canada was one of the first countries to adopt the self-assessment tax system.

What that means is Canadians volunteer the facts about their incomes.

After they file their returns, the Department checks the information they supply against the information in the files and makes any necessary changes or corrections.

In most cases, the estimated taxes have been already deducted by employers and forwarded to the Department.

If the taxpayer is self-employed, or has types of income other than wages and salary, he must make quarterly instalment payments.

Farmers and fishermen pay by instalment, too, but on a somewhat different basis.

THE TAX-PAYING SYSTEM, IN A NUTSHELL

All personal income tax returns are mailed to Ottawa where they are received at the Department's Data Centre.

The Data Centre has modern computers that are fed information by skilled workers.

It is here the taxpayer's return is first checked, and master records of each taxpayer are maintained on magnetic tape.

Each taxpayer is sent an assessment notice which informs him he has paid in full on the basis of information then available, or is entitled to a refund — the cheque to follow — or owes so much more.

When that first phase of the operation is completed, the personal income tax returns are sent to the District Taxation Offices in the particular areas where taxpayers live. In these 28 District Taxation Offices, selected returns are checked for accuracy and against information the Department has or subsequently obtains. This more particular check may result in additional tax being assessed or a refund of tax that has been paid.

Taxpayers' returns are kept on file in the District Taxation Offices.

WHO PAYS INCOME TAXES?

- 1) A resident of Canada is liable for payment of income tax on his taxable earnings from all sources both inside and outside Canada.
- 2) A non-resident who works or carries on business in Canada during a year is also liable for tax on his taxable income earned in Canada.

That includes just about everybody in an earning capacity.

WHAT'S INCLUDED? EXCLUDED?

In adding up his income for a taxation year, an individual must include dividends, fees, annuities, pension benefits, alimony receipts, maintenance payments and other miscellaneous income.

Deductions include travelling expenses of employees who have to travel as they perform their work (railway workers, for instance), union dues, alimony payments and contributions within limits to registered pension plans. Students at secondary schools, colleges and universities and other certified educational institutions in Canada may deduct tuition fees if those fees are more than \$25 a year. Students in full-time attendance at foreign universities may also deduct tuition fees.

The following items do not have to be included in reporting income: War service disability pensions paid by Canada or by a wartime ally, Unemployment Insurance benefits, social assistance benefits on a means test basis, compensation for injury or death under workmen's compensation legislation of the provinces, and Family and Youth Allowances.

Having listed his income, an individual calculates his taxable income by deducting the following exemptions and deductions:

For single status	\$1,000
For married status	up to \$2,000 (depending on in- come of the spouse.)
For dependent children if under 16	\$ 300
For dependent children if over 16 and under 21, attending school or infirm.	\$ 550
For each other dependant depending on the amount spent for support	up to \$550
Where taxpayer is 70 years of age or more	\$ 500
Where taxpayer is blind or confined for the whole of the taxation year to bed or wheelchair	\$ 500 more
Charitable donations	Up to 10 percent of income.
Medical expenses	In excess of 3 per- cent of income.
(In place of claiming deductions for charitable donations and medical expenses for which receipts must be submitted, an individ- ual may claim a standard deduction of \$100 without receipts.)	

HOW MUCH IS THE TAX?

A progressive schedule of rates is applied to taxable income, beginning at 11 per cent on the first \$1,000 of taxable income and increasing to 80 per cent on taxable income in excess of \$400,000. In addition, an old age security tax is levied on taxable income at the rate of 4 per cent with a maximum of \$240 reached at \$6,000 of taxable income. Starting in 1969 an additional tax, called a social development tax at the rate of 2 per cent of taxable income with a maximum of \$120, is imposed.

Canadian Personal Income Tax in 1969

Status	Income	Income Tax including Social Development Tax and Surtax	Old Age Security Tax
	\$	\$	\$
Single Taxpayer – no dependants			
	1,200	11	4
	1,500	43	16
	2,000	97	36
	2,500	174	56
	3,000	255	76
	5,000	661	156
	10,000	1,989	240
	20,000	6,094	240
	50,000	21,688	240
	100,000	52,475	240
Married Taxpayer – no dependants			
	2,200	11	4
	2,500	43	16
	3,000	97	36
	5,000	447	116
	10,000	1,684	240
	20,000	5,630	240
	50,000	21,121	240
	100,000	51,805	240

Note: The amounts of income tax shown above are the combined federal and provincial taxes in provinces where the provincial tax is the same as the federal abatement (i.e., in Prince Edward Island, Nova Scotia, Ontario and British Columbia). In Newfoundland, New Brunswick, Quebec, Manitoba, Saskatchewan and Alberta the provincial tax exceeds the abatement and the combined tax is greater than the amount shown above.

COMPLICATED?

While all this may look and sound complicated for the individual filling out a tax return, the tax forms (described later in this text) have been constructed in such a way that calculations are made as easy as possible. Also, Tax Guides are available to help you, and if you still have problems we invite you to telephone or write to the District Taxation Office (National Revenue, Taxation) in the area in which you live. We're always glad of an opportunity to assist you.

CORPORATION INCOME TAX

Under tax agreements with the provinces, the federal government collects the provincial corporation income taxes for all provinces except Ontario and Quebec.

The federal government's Income Tax Act imposes a tax on the income from everywhere in the world of corporations that are resident in Canada and on the income resulting from operations in Canada of non-resident corporations carrying on business in Canada.

The general rates of tax on corporate taxable income are 18 percent on the first \$35,000 of taxable income and 47 percent on taxable income exceeding \$35,000. In addition, Corporations pay an Old Age Security tax of 3 percent.

Corporations may deduct operating expenses including municipal real estate taxes, reserves for doubtful debts, bad debts, and interest on borrowed money. There are also other forms of deductions, including capital cost allowance, accelerated depreciation and expenditures on scientific research, dividends from other corporations, business losses and charitable donations.

Corporations pay their tax in monthly instalments.

GIFT TAX

Rates of gift taxes are based on a cumulative gift sum; that is the aggregate of the taxable value of all gifts made after October 22, 1968 up to the end of the year for which the tax is being calculated.

The rates of tax range from 12 percent on a cumulative gift sum of \$15,000 or less to 75 percent where the cumulative gift sum exceeds \$200,000.

Gifts from a husband to his wife or from a wife to her husband are exempt. Also exempt are gifts up to a total of \$2,000 to any one individual made in the taxation year.

ESTATE TAX

The estate of a deceased Canadian domiciliary, including gifts made within three years of death, pensions, death benefits and annuities, is subject to Estate Tax if its value exceeds \$50,000.

In computing the tax of a Canadian domiciliary, the value of the whole estate is first determined. Then estate debts and expenses, such as funeral costs, are deducted, leaving the aggregate net value.

If the aggregate net value is not more than \$50,000, no Estate Tax is exacted. There is also a provision whereby in estates only slightly in excess of \$50,000 in value, a sliding scale credit is allowed. This credit amounts to one-half the difference between the aggregate net value and \$50,000.

DEDUCTIONS AND EXEMPTIONS

Where the aggregate net value of an estate is more than \$50,000, there may be deducted certain amounts covering bequests to surviving spouse or children, or to charitable organizations in Canada.

Also, there is a complete exemption of the value of property left by a deceased person in the form of a bequest to a surviving spouse or a settlement under which only the surviving spouse is entitled during his or her lifetime to receive all the income or periodic annual payments. Where the surviving spouse receives periodic payments, the exemption cannot exceed the value of an amount that is determined by regulation, and in any event, it must be established the surviving spouse has an indefeasible right to the bequest.

Exemptions are also allowed for children of the deceased. A bequest to a child more than 25, if he is not infirm, is exempt to the extent of a maximum of \$10,000. The exemption for a child of 25 or under is \$10,000 plus \$1,000 for each full year remaining until he is 26. (If the average income of the child for the previous three years exceeds \$5,000, the additional exemption is reduced by the excess.) An infirm and wholly dependent child is exempt to the extent of a maximum of \$10,000 plus \$1,000 for each full year remaining until he is 71. Also exempt is a bequest to a charitable organization in Canada.

ESTATE TAX RATES

The “aggregate taxable value” remains after deductions and exemptions are made from the aggregate net value.

There is, in effect, a basic exemption for the first \$20,000 of the aggregate taxable value. The next \$20,000 has a rate of 15 percent and so on up to 50 percent on the aggregate taxable value exceeding \$300,000.

From the tax so calculated, the following deductions may be made: a tax abatement concerning property in a province that levies a succession duty, or foreign personal property transmitted in such a province; a credit for Gift Tax paid on gifts where the value had been included in computing the aggregate net value; a credit for foreign death taxes; the "notch" credit.

FOREIGN ESTATES

All the foregoing applies to a Canadian domiciliary. Property in Canada of a deceased person not domiciled in Canada is subject to Estate Tax at a flat rate of 15 percent. There are no deductions except for debts specifically chargeable to the property. There is, however, a special provision that exempts all such property if less than \$5,000 in value and there is the further provision that the tax must not reduce the value of the property after tax to less than \$5,000. (Canada and the United States have an Estate Tax Convention that increases this figure to \$15,000.) There is also a tax abatement where property is subject to provincial succession duties.

TAX FORMS

The most common type of tax form is the **T1 Short (Individuals)**.

The T1 Short is used by those who get nearly all their income from salaries or wages and most of their tax has been deducted by their employers before they get their pay.

The completed T1 Short, along with a cheque or money order for any balance of tax that may be owing, must be mailed not later than April 30 each year.

There are penalties for late filing.

FILE EARLY

One doesn't have to wait until April 30 to file.

If there's a refund coming, the sooner one files the sooner he receives his refund cheque.

Early filing contributes to departmental efficiency and economy and generally is in everyone's best interests.

Then, there is the T1 General (Individuals).

The T1 General is somewhat more complicated and is for persons receiving rents, commissions or professional fees or for those in business as owners or partners; or for farmers or fishermen; or for persons with investment income of more than \$2,500; or those claiming foreign tax credits or capital cost allowances; or anyone wishing to make additional Canada Pension Plan contributions on certain types of employment income.

Those using the T1 General must also mail their return by April 30, along with the tax that is owing.

PERSONALIZED TAX FORMS

Taxpayers who have filed before and use either the T1 Short or the T1 General forms will receive their personalized copies by mail early in the new year.

Labels for the personalized forms are printed by the computer and provide such information as the taxpayer's name and address, a tax account number and a Social Insurance Number (SIN), used for crediting Canada Pension Plan contributions.

Personalized forms are provided as a convenience to the taxpayer. They can be processed faster and more economically, and, in the long run, make your tax dollars go farther.

If a taxpayer has moved during the previous year, he may not receive his personalized form at his new address. He, along with a person filing for the first time, may obtain blank copies at any Post Office or District Taxation Office. When filing after moving to another address the taxpayer should note his new address on the return.

Another form is the T2 (Corporations).

All corporations must file this return within six months of the end of their fiscal years.

In addition, there are these Income Tax forms: T3, which must be filed on behalf of an estate, trust or agency under certain circumstances; GT1, the gift tax return; ET60, which is filed for deceased persons.

While we're on the subject of tax forms, there are two others that should be mentioned: the T4 and the T4A.

The T4 is used by employers to report the amount paid to their employees as salary, wages and bonuses, and also the amounts withheld. As well as providing information for income tax purposes, these forms serve as a source of data that is automatically credited to the employee's Canada Pension Plan Record of Earnings, which will form the basis on which his subsequent pension will be calculated.

The T4A is used to report amounts paid as pensions, retirement or death benefits and other amounts not paid in the ordinary course of employment.

Supplies of each of these forms go to the District Taxation Office before February 28 of each year. Individual taxpayers also receive copies about the same time, use the information thereon in making out their returns and file copies with their returns.

TAX APPEALS

Canada's taxmen don't pretend to be infallible, and when differences arise, our Canadian tax system provides easy means of appeal — and inexpensive, except in the final stages which are rarely used.

1. If a taxpayer's return is changed on assessment, he is provided with an explanation at the time he receives his notice of assessment. If he wishes to inquire about the assessment, he should contact his District Taxation Office.
2. If differences aren't settled this way, taxpayers have 90 days to file a Notice of Objection. Then an appeals officer in one of the 28 District Offices tries to reach a settlement with the taxpayer.
3. Objections that persist may then be taken to one of the four Regional Tax Appeal Offices (Montreal, Toronto, Vancouver and Ottawa).
4. If the difficulty remains, the taxpayer may appeal to the Income Tax Appeal Board. The Board holds sittings in convenient places throughout the country. There are no court costs, and the \$15 filing fee is returned if the appeal is successful.
5. Next, the taxpayer, within 120 days of a Tax Appeal Board decision that he doesn't like, may appeal to the Exchequer Court of Canada.

6. Finally, the taxpayer may go to the highest court of the land — the Supreme Court of Canada — if he wishes to appeal an Exchequer Court decision.

Records show that only about one-tenth of one percent of Canadian taxpayers go as far as stage three. The Department's policy of negotiation eliminates much of the need for formal appeals and litigation.

TAX DELINQUENCY — AND WORSE. . . .

The records show the vast majority of Canadian taxpayers report their incomes accurately and pay up promptly.

But there are some delinquents who try to avoid payment of tax. The Department has adequately trained staff to see that they pay — penalties included. And, there are enforcement programs to search out those who don't even file a return, although they receive taxable income.

THE CHEATER

Then there is the tax cheater. He engages in such practices as forgery, perjury, alteration of documents, falsification or distortion of records and other devices.

You'd be surprised how far some of them will go.

Parliament takes a dim view of these practices and has passed laws that provide for stiff penalties.

And to ensure firm and fair enforcement of the laws, our Department maintains a Special Investigations staff to deal with evaders.

In the fiscal year ended March 31, 1968, this staff completed 289 cases and recovered some \$13,000,000 in tax, interest, penalties and fines. Eight of the law-breakers went to jail.

TAX AVOIDANCE

What we call "tax avoidance" is something else.

Generally speaking, this involves taxpayers - relatively few - who design schemes or gimmicks, or have tax consultants who do it for them, for the purpose of evading tax.

The success of our self-assessment system depends to a great extent upon the confidence taxpayers have that the tax laws are being uniformly administered. If the taxpaying public felt that some people were getting away with "smart schemes" to whittle down their tax bills, there would be no end of trouble in trying to operate under a voluntary compliance system of tax collecting.

After all, if someone doesn't pay his fair share of taxes, others have to pay more than their fair share. Public confidence in administration would be shaken and rightly so - if such practices became the rule, rather than the exception.

When tax gimmickry became a major problem, the Department, in its re-organization in 1968, established a Division to deal exclusively with these practices. The relatively new Tax Avoidance Division is uncovering many of these schemes and is bringing the full weight of the law against offenders. There is evidence already that this activity is having a deterrent effect.

You may be interested in our total collections over a period of years.

In the table opposite are figures for the past few consecutive years and for selected years back to 1917.

ANNUAL NET COLLECTIONS OF THE TAXATION DIVISION FOR SELECTED YEARS

(All money figures are in millions of dollars)

Fiscal Year Ended March 31st	Taxes on Individual Incomes	CPP Contributions	Taxes on Corporate Incomes	Excess Profits and Other Special Taxes	Non-resident Tax	Estate Tax	Succession Duties or Collections	Total Collections
1917	—	—	—	—	12.5	—	—	12.5
1920	13.2	—	—	7.1	44.1	—	—	64.4
1925	25.2	—	—	31.1	2.7	—	—	59.0
1930	27.2	—	—	41.8	.2	—	—	69.0
1935	25.2	—	—	35.8	—	5.8	—	66.8
1940	45.4	—	—	77.9	—	11.1	—	134.4
1945	767.8	—	—	276.4	465.8	28.6	17.2	1,555.8
1950	622.0	—	—	603.2	(1.8)	47.5	29.9	1,300.8
1955	1,284.4	—	—	1,066.5	—	61.3	44.8	2,457.0
1960	1,752.2	—	—	1,234.2	—	73.4	88.4	3,148.2
1965	2,903.9	—	—	1,804.5	—	143.7	88.6	4,940.7
1966	3,166.6	94.9	—	1,891.1	—	170.0	108.4	5,336.1**
1967	3,747.5	587.5	—	1,874.9	196.2*	203.6	101.1	6,123.3**
1968	4,610.5	640.6	—	1,987.5	39.1*	220.5	102.2	6,959.8**
1969	5,420.3	680.0	—	2,416.9	- 93.8*	205.5	112.4	8,069.3**

* Special refundable tax payable by corporations and certain trusts.

** Excludes Canada Pension Plan Contributions.

DEPARTMENT OF NATIONAL REVENUE
MINISTER: The Honourable Jean-Pierre Côté

HEAD OFFICE: National Revenue, Taxation, Confederation Heights, Ottawa 8

Sylvain Cloutier	Deputy Minister
J. F. Harmer	Assistant Deputy Minister, Legislation
S. E. Bernier	Assistant Deputy Minister, Operations
H. F. Herbert	Assistant Deputy Minister, Systems and Planning
M. G. Rossignol	Director, Financial Management and Administration Branch
W. R. Green	Director, Personnel Administration Branch
R. C. Gillespie	Director, Management Audit Branch
L. M. Smith	Director, Information Services Branch

DISTRICT TAXATION OFFICES

St. John's, Newfoundland
165 Duckworth Street,
Sir Humphrey Gilbert Building

Montreal, Quebec
305 Dorchester Blvd., West,
National Revenue Building

Charlottetown, P.E.I.
Queen and Richmond Streets,
Dominion Building

Rouyn, Quebec
11 McQuaig Street, East,
Income Tax and U.I.C. Building

Halifax, Nova Scotia
1557 Hollis Street,
Ralston Building

Ottawa, Ontario
122 Bank Street,
Jackson Building

Sydney, Nova Scotia
Dorchester Street,
Federal Building

Kingston, Ontario
Clarence Street,
Federal Building

Saint John, New Brunswick
Canterbury Street,
New Post Office Building

Belleville, Ontario
11 Station Street,
New Federal Building

Quebec, Province of Quebec
750 Charest Blvd., East
Pollack Building

Toronto, Ontario
36 Adelaide Street, East,
Mackenzie Building

Sherbrooke, Quebec
50 Couture Street,
Federal Building

Hamilton, Ontario
150 Main Street, West,
National Revenue Building

Kitchener, Ontario
166 Frederick Street,
National Revenue Building

St. Catharines, Ontario
32-46 Church Street,
Federal Building

London, Ontario
388 Dundas Street

Windsor, Ontario
11 University Avenue, West

Sudbury, Ontario
19 Lisgar Street, South,
Federal Building

Thunder Bay, Ontario
201 North May Street,
Revenue Building

Winnipeg, Manitoba
391 York Avenue,
Income Tax Building

Regina, Saskatchewan
1955 Smith Street,
Income Tax Building

Saskatoon, Saskatchewan
306-20th Street, East,
London Building

Calgary, Alberta
205-8th Avenue, South-East,
Calgary Public Building

Edmonton, Alberta
107th Street and 99th Avenue,
Federal Public Building

Penticton, British Columbia
251 Nanaimo Avenue, West,
Federal Building

Vancouver, British Columbia
1110 West Georgia Street

Victoria, British Columbia
1005 Pandora Avenue

IN CONCLUSION –

If you wish to receive additional copies of this pamphlet, or further information on the Department of National Revenue, Taxation, write to the District Taxation Office nearest to you or to Information Services, Department of National Revenue, Taxation, Confederation Heights, Ottawa.

No. 1 in a Series
Information Branch, Department of National Revenue, Taxation
Ottawa